THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 15982 of 1996

13.2.2006

Between:

M/s.Mahalakshmi Foods, Autonagar, Visakhapatnam,

rep. by its Managing Director.

…Petitioner

And

The Commercial Tax Officer, Gajuwaka, Visakhapatnam & Others.

….Respondents.

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 15982 of 1996

ORDER : (Per the Hon'ble Sri Justice Bilal Nazki)

Case of the petitioner is that originally he was entitled to exemption up to Rs.10,10,275/-. Thereafter, in terms of G.O.Ms.No. 36, dated 31.1.1996, on expansion of his Unit, he was entitled to an exemption of 135% of Additional

Fixed Capital Investment made. After he expanded his Unit, he applied for a benefit in terms of G.O.Ms.No.36, dated 31.1.1996, but the respondents gave him benefit only to the extent of 100% of the Additional Fixed Capital Investment made.

Respondent Nos.2 to 5 have not filed any counter and nobody appeared for them. In the absence of counter, it will not be possible for this Court to come to a conclusion on the basis of the pleadings made by the petitioner, as to what was the amount spent by the petitioner by way of Additional Fixed Capital Investment, and whether he was entitled to exemption beyond Rs.14,47,000/-, which has been granted to him after G.O.Ms.No.36 came into operation.

In this view of the matter, we dispose of this writ petition and direct respondent No.5 to consider the representation of the petitioner, which may be made within two weeks from today, and pass appropriate orders thereafter.

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(BILAL NAZKI, J)

13th February 2006

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(G.CHANDRAIAH, J)

ajr